

SHAW ISLAND SCHOOL DISTRICT No. 10
San Juan County, Washington
September 1, 1991 Through August 31, 1993

Schedule Of Findings

1. The District Should Maintain Adequate Documentation To Support Experience And Credits Reported To The Superintendent Of Public Instruction (SPI)

Our review of two certified employee files at Shaw Island School District noted inadequate documentation of credits for one employee and errors in the calculation of experience for another employee as reported on the S275/S727 report to SPI.

For the S275/S727 report, an employee with a Master's degree can report any credits over 45 which were earned after receiving a Bachelor's degree and before being awarded the Master's degree. These credits are called "in excess." The first employee was reported as a MA (Masters Degree) with 73.5 "in excess" credits. A copy of the diploma included in the personnel file is sufficient documentation for the reported degree. However, for the "in excess" credits reported, only copies of the transcripts were in the file. A copy of a transcript is not considered adequate documentation. Additionally, the transcript copies only supported 65.5 "in excess" credits.

Washington Administrative Code (WAC) 392-121-280(2) states in part:

Districts shall document total eligible credits on an official transcript or letter from the institutions granting the credits

District officials believe that official transcripts are only required for credits beyond the reported degree, for which there were none.

The second employee was reported as having nine years of experience as of school year 1991-92 and ten years of experience in school year 1992-93. The district's calculation of these years included accruing one full year of experience for a school year when this employee started November 22. This employee also worked as a substitute for 461.75 hours over a five-year period. These substitute hours represent 2.6 years of experience. The district rounded this to three years. The remaining years were appropriately documented.

District officials explained that the reason for the rounding was that rounding was required for placing the employee on the LEAP schedule to determine salary. If they reported partial years on the S275-S727 staff mix report, an edit error would be created.

WAC 392-121-245 states in part:

Regardless of the experience factors used by a school district for the purpose of its salary schedule(s), as used in this chapter, the term "years of experience" means the number of years of accumulated full-time and part-time professional education employment prior to the current reporting school year in the state of Washington, out-of-state, and a

foreign county and shall be reported by the school district to the nearest tenth . . . Substitute days, if documented, shall be reported as part-time professional education employment calculated by dividing the accumulated number of full-time substitute days by one hundred eighty and rounding to the nearest tenth. (Emphasis ours.)

WAC 392-121-270(3) states in part:

For placement on the state-wide salary allocation schedule and on LEAP Document 1, years of experience and total eligible credits shall be rounded to the nearest whole number. One-half year or credit shall be rounded to the next highest year or credit.

It appears that the district mistakenly believed that accumulation of experience was governed by WAC 392-121-270(3) instead of WAC 392-121-245. As a result of these errors, the district has overreported experience for this employee by .7 years for the purposes of the S-275 staff mix report. As a result, the employee was placed one year too high on the LEAP Document and salary schedule during the 1992-93 and 1991-92 school years. This affects the level of apportionment funding received by the district.

Neither of the employees reviewed are current employees of the school district.

We recommend that, in the future, adequate documentation be retained to support credits claimed on the S-275/S727 report. We further recommend that partial year experience be calculated and accumulated appropriately.